

**OFFICE USE ONLY**

- Must be filed within 31 days after the purchase of an aircraft, regardless of the aircraft's condition.
- ST108AC form must be submitted with Application if purchased from an Indiana Dealer.
- Application will not be accepted without a signature.
- For assistance call (317) 232-1497
- Mail application, required documentation & check to: **INDIANA DEPARTMENT OF REVENUE**

**INDIANA DEPARTMENT OF REVENUE**  
**Compliance - Aeronautics Division**  
**PO Box 644**  
**Indianapolis, IN 46206-0644**

YOUR SOCIAL SECURITY NUMBER OR FEDERAL ID# IS MANDATORY (I.C. 4-1-8-1)

SECTION A - AIRCRAFT		SECTION B - OWNERSHIP	
1. FAA Number N		1. Type of ownership ( <b>check only one box</b> ) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Co-owned <input type="checkbox"/> Government	
2. Make		<input type="checkbox"/> Dealer Inventory for Resale <input type="checkbox"/> Dealer Inventory transfer to Non-dealer use	
3. Model		All correspondence, billings and receipts will be sent to the First Owner listed below. If aircraft is leased, circle Lessee on Name of Owner and circle Lessor on Name of Co-owner line.	
4. Serial Number			
5. Gross (landing) Weight		2. Name of Owner /Lessee (Last, First, Middle initial)	
6. Year of Manufacture		Street Address of Owner/Lessee	
7. Number of Engines		City	State Zip Code
8. Aircraft type ( <b>check only one box</b> ) <input type="checkbox"/> 1. Piston Driven <input type="checkbox"/> 2. Piston Driven & Pressurized <input type="checkbox"/> 3. Turbine Driven <input type="checkbox"/> 4. Homebuilt <input type="checkbox"/> 5. Glider <input type="checkbox"/> 6. Hot Air Balloon		Daytime Telephone Number	Social Security or Federal ID# ( )
		Indiana Taxpayer ID#	
9. County (of Airport)		3. Name of Co-Owner/Lessor (Last, First, Middle initial)	
10. Base Airport Name		Street Address of Co-Owner/Lessor	
11. Taxing District (of Airport)		City	State Zip Code
12. Date of Aircraft Purchase (Month, Day, Year)		Social Security or Federal ID#	Indiana Taxpayer ID#
13. Date Moved to Indiana (Month, Day, Year)		4. Name of Co-Owner (Last, First,Middle Initial)	
14. FAA Certificate Date (Month, Day, Year)		Street Address of Co-Owner	
<b>SECTION C - AIRCRAFT NOT AIRWORTHY/HOMEBUILT</b> <b>(Complete Only If Aircraft Is Not Airworthy or Homebuilt Under Construction)</b>		City	State Zip Code
		Social Security or Federal ID#	Indiana Taxpayer ID#
1. Not Airworthy:    Date Aircraft Last Flown _____/_____/_____ Date of Last Annual _____/_____/_____ Estimated Return to Service Date _____/_____/_____		5. Name of Co-Owner (Last, First, Middle Initial)	
		Street Address of Co-owner	
2. Homebuilt: Under Construction Estimated Completion Date _____/_____/_____ Date FAA N Number registration was issued _____/_____/_____ Date FAA Airworthiness Certificate was issued _____/_____/_____		City	State Zip Code
		Social Security or Federal ID#	Indiana Taxpayer ID#
<b>SECTION D - SALES/USE TAX INFORMATION</b>			
1. Was aircraft purchased from a registered Indiana Aircraft Dealer? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, ST108AC form must be submitted with this application)			
2. Aircraft was purchased by registered retail merchant for the following exempt use:			
Enter Retail Merchants Number _____			
<input type="checkbox"/> Registered Indiana Dealer purchase for resale			
<input type="checkbox"/> Rental or Lease to others per IC 1971-6-2.5-5-8			
<input type="checkbox"/> Public Transportation operating under FAA Part _____ (Must submit copy of FAA Certificate for Public Transportation)			
3. Aircraft was transferred for no money consideration from: ( <b>Check One</b> ) <input type="checkbox"/> Spouse <input type="checkbox"/> Parent <input type="checkbox"/> Child			

4. Homebuilt aircraft from raw material <input type="checkbox"/> Indiana sales/use tax was paid on each part as purchased. All receipts are available upon request. <input type="checkbox"/> Any kit, parts or material purchased to build aircraft but Indiana sales/use tax was not paid, the Indiana sales/use tax is due. The accumulative total of all untaxed purchases must be entered in the purchase price area below and receipts submitted.																																																																																																																									
5. Aircraft Purchased From: (Name, Address, City, State, Zip Code)																																																																																																																									
6. Description of Aircraft Trade-In FAA Number N				Aircraft Make				Aircraft Model				Serial Number																																																																																																													
7. Aircraft Trade-In Sold To: (Name, Address, City, State, Zip Code)																																																																																																																									
8. Sales and Use Tax Computation: (A detailed bill of sale, invoice, or sworn affidavit signed by seller must be submitted with this form).  <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> A. Purchase Price  B. Subtract Trade-in Allowance  C. Amount Subject to Sales/Use Tax  D. Sales/Use tax due (6% of Line A)  (Enter amount on Line 1 of SECTION G) </div> <div style="width: 35%;"> \$ _____  -\$ _____  \$ _____  \$ _____ </div> </div>																																																																																																																									
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a. Gross landing weight (Section A no. 5)				X		Tax Rate (Tables 1 and 2)			=		Gross Tax																																																																																																														
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b. Gross Tax				X		Percent of Tax Reduction (Table 3)			=		Tax Reduction																																																																																																														
\$						%					\$																																																																																																														
1c. FAA number of aircraft sold this year				90%		X			=		1. Tax Credit																																																																																																														
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2c.		Number of months remaining in calendar		=		Percent		X		=		2. Tax Credit																																																																																																													
10%		year AFTER aircraft was sold				%		\$				\$																																																																																																													
3c. Enter the lowest of 1c and 2c											True Tax Credit																																																																																																														
											\$																																																																																																														
d. Compare lines b and 3c. Enter greatest amount											Tax Reduction or Tax Credit																																																																																																														
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e. Subtract line d from line a. (Enter amount on line 2 Section G)											EXCISE TAX DUE																																																																																																														
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I/We certify, under the penalties of perjury, that all the information and statements are true and correct to the best of my knowledge. (Attach signatures if more space is needed.)																																																																																																																									
Signature of Aircraft owner/Authorized Person						Date Signed		Signature of Aircraft Co-Owner				Date Signed																																																																																																													
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1. SALES/USE TAX (Enter amount from Section D, line 8D)											\$																																																																																																														
1a. SALES/USE TAX LATE PENALTY											\$																																																																																																														
1b. SALES/USE TAX INTEREST											\$																																																																																																														
2. EXCISE TAX DUE ON GROSS (LANDING) WEIGHT (Enter amount from Section E, line e)											\$																																																																																																														
3. LATE PENALTY AND INTEREST ON EXCISE TAX (Due if paid after 31 day requirement)											\$																																																																																																														
4. REGISTRATION FEE/TRANSFER FEE \$10.00											\$																																																																																																														
5. TOTAL AMOUNT DUE (Add line 1 through 4) REMIT AMOUNT PAYABLE TO INDIANA DEPARTMENT OF REVENUE.											\$																																																																																																														

## Instructions

### SECTION A - AIRCRAFT

1. FAA "N" Number ..... Assigned to the aircraft by the Federal Aviation Administration (FAA).
2. Make ..... The manufacturer name. (i.e. Cessna, Mooney, Piper)
3. Model ..... The model name or number assigned by manufacturer (i.e. 150, M22, PA28-140).
4. Serial Number ..... The serial number assigned to the aircraft (not the engine).
5. Gross (landing) Weight ..... The total weight of the aircraft, fuel, passengers, and luggage. Landing weight will be accepted if less than gross weight but you must submit a copy of your FAA weight & balance sheet. **Empty Weight Is Not Acceptable.**
  - . Hot Air Balloon should include basket, envelope, fuel, and passengers.
  - . Homebuilt aircraft must submit a copy of FAA weight & balance sheet.
6. Year of Manufacture ..... The year of manufacture of the aircraft reported to the FAA. Homebuilt aircraft use the year the aircraft was completed.
7. Number of engines ..... Self explanatory.
8. Aircraft Type ..... Check only **one** box. If the aircraft is a homebuilt and also piston or turbine driven, check the box for Homebuilt.
9. County (of airport) ..... The name of the county where your base airport is located. If you do not store your hot air balloon or homebuilt at an airport, use the name of the county of your residence.
10. Base Airport Name ..... The official name of the airport where you normally store your aircraft spelled out. Do not use FAA three letter identifier. If you do not store your hot air balloon or homebuilt at an airport, indicate "not applicable" or n/a.
11. Taxing District ..... The taxing district or township where the airport is located. If you do not store your hot air balloon or homebuilt at an airport, use the township of your residence.
12. Date of Aircraft Purchase ..... Self explanatory. Homebuilt aircraft use date FAA airworthiness certificate was issued. A copy of the FAA airworthiness certificate is required.
13. Date moved to Indiana ..... Non-Resident only - date aircraft moved to Indiana base airport.
14. FAA Certificate Issue ..... The date the FAA issued your Federal certificate of registration.

### SECTION B - OWNERSHIP

1. Type of Ownership ..... Check only one: ownership must match the FAA application you filed.
- 2.-5. Name and Address of Owner/Lessee,
  - Co-owner/Lessor ..... Name and address must match with the name listed on your FAA application. Attach additional list if necessary. If you are leasing the aircraft and want all billings mailed to you, list your name first and circle the word "Lessee". The owner of the aircraft should be listed in #3 with the word "Lessor" circled.
    - . \*Telephone number (during the day) - The area code and number where you can be reached between 8:00 a.m. and 4:30 p.m. Monday -Friday.
    - . \*Social Security Number or Federal ID Number - Individual's Social Security Number or the corporation's Federal Identification is mandatory as per I.C.4-1-8-1. This information is confidential and will not be released without a court order.
    - . \*Indiana Taxpayer ID Number - The taxpayer's identification number assigned by the Indiana Department of Revenue.

### SECTION C - AIRCRAFT NOT AIRWORTHY/HOMEBUILT

1. Not Airworthy ..... If your aircraft is not airworthy, is a box of parts, or is being completely rebuilt, you must complete at least one of the requested items within 31 days after the purchase date for an excise tax exemption only. The registration fee and sales/use tax are still due. If your aircraft is put back into service, you are required to contact the Indiana Department of Revenue within 31 days for the prorated amount of excise tax due.
2. Homebuilt-Under construction ..... Estimated Completion Date- If your aircraft is still under construction and the FAA airworthiness certificate has NEVER BEEN ISSUED, registration is not required until 31 days after the airworthiness certificate has been issued.
  - \*Date FAA N number registration was issued - Date your Federal Certificate of Registration was issued for this aircraft.
  - \*Date FAA Airworthiness Certificate was issued - The date the FAA signed your aircraft airworthiness certificate. A copy of your FAA airworthiness certificate must be submitted with your application.

## SECTION D - SALES AND USE TAX

Sales or use tax is due at the time of registration to the Indiana Department of Revenue each time ownership changes even if you purchased the aircraft out of state.

1. If your aircraft was purchased from a registered Indiana Aircraft Dealer, you must submit the State form ST-108AC with your application as proof the sales/use tax was paid to the dealer or a properly completed exemption was filed.
2. You must be registered as a retail merchant with the INDOR BEFORE your aircraft was purchased to be exempt from sales/use tax. Your retail merchants number must be entered, the words “applied for” are not acceptable. You must indicate the exempt use of the aircraft. If your exempt use is public transportation, you must indicate the FAA Part (135,121) you are operating under and send a copy of your certificate with your application.
3. If this aircraft was given to you as a result of a divorce, a copy of your divorce decree is required. If the aircraft is transferred between a parent or child, a sworn affidavit must be completed with the relationship indicated behind each name with \$00 as the selling price.
4. Check the appropriate statement.
5. List the complete name and address of the person from whom the aircraft was purchased.
6. Description of the aircraft trade-in.
7. List the complete name and address of the person to whom you sold your trade-in aircraft, so we may transfer tax liability.
8. Computation of Sales and Use Tax--Proposed Assessment
  - A. Purchase price is the selling price of your new aircraft. You must enter a dollar amount even if you trade even. The words “trade even” are not acceptable.
  - B. The trade-in allowance is the value, dollar amount, of the aircraft or aircraft parts traded to the same person from whom you purchased your new aircraft.
  - C. Amount subject to sales/use tax: subtract Line B, trade-in value, from Line A, purchase price of new aircraft, and enter the difference of your new aircraft.
  - D. Sales/use tax due: Multiply the amount from Line C times 6%, enter on Line D and in Section G, line 1.

## SECTION E - EXCISE TAX COMPUTATION

Computation of Excise Tax:

- a. Multiply Gross landing weight (*from Section A, number 5*) by Tax Rate (*see Tables 1 and 2*).
- b. Tax Reduction is figured according to the month of purchase (*see Table 3*).
- 1c-3c. Tax Credit is figured on the percentage of excise tax paid on aircraft sold this calendar year. Enter the **Lowest** Tax Credit from either 1c or 2c on Line 3c. This is your True Tax Credit.
- d. Compare Line b and 3c. Enter the **Greatest** amount on Line d.
- e. Subtract Line d from Line a. The difference is the Excise Tax due. Enter Excise Tax due on SECTION G, Line 2.

## SECTION F - CERTIFICATION

The aircraft owner(s) or the person authorized for the corporation must sign and date this application. You are certifying under the penalties of perjury, that all statements are true and correct. **Applications will not be accepted without a signature.**

## SECTION G - TAX SUMMARY/AMOUNT DUE

Computation of Total Amount Due:

1. Sales/Use Tax: Enter the amount from Section D, Line D.
- 1a. Late Penalty: 10% of sales/use tax due on Line 1 (due if paid after 31 day requirement)
- 1b. Interest Due: Interest due on sales/use tax Line 1, call for interest rate in effect at the time of this application (due if paid after 31 day requirement.)
2. Excise Tax Due: Enter the amount from SECTION E, Line e.
3. Late Penalty and Interest on Excise Tax: You are required by law to register an aircraft within 31 days after the aircraft is purchased. The late penalty is the **Greater** of \$20.00 or 20% of the excise tax due on SECTION G, Line 2. Interest is also due on each month the aircraft registration is late as per IC 6-8.1-10-1. You must call for the interest rate in effect at the time of this application.
4. Registration Fee/ Transfer Fee: **A \$10.00** registration/transfer fee is due with each application, **Unless**, you are currently **registered** as an Aircraft Dealer with the Indiana Department of Revenue and the aircraft was purchased as part of your dealer inventory, then the registration/transfer fee is **NOT APPLICABLE**.
5. Total Amount Due: Add Line 1 through 4 and enter total. Make check payable to Indiana Department of Revenue.